IN THE CLAIMS

Claims 68, 69, 72, 75, 77, 78, 84, and 89 are pending in this application, wherein claims 66, 67, 70, 71, 73, 74, 76, 79-83, 85-88, and 90-119 are being canceled without prejudice or disclaimer, and wherein claims 68, 69, 72, 75, 77, 78, 84, and 89 are being amended to improve form, as follows:

- 1-67. (Canceled)
- 68. (Currently Amended) [[The]]A magnetoresistive device according to claim 67, having a tunnel barrier junction structure, the magnetoresistive device comprising:

a tunnel barrier layer;

<u>a first ferromagnetic material layer of a BCC structure formed on a first side of said tunnel barrier layer; and</u>

a second ferromagnetic material layer of the BCC structure formed on a second side of said tunnel barrier layer, wherein

said tunnel barrier layer is formed by a single-crystalline MgOx (001) ($0 \le x \le 1$) or a poly-crystalline MgOx ($0 \le x \le 1$) in which (001) crystal plane is preferentially oriented, and

wherein [[the]]a tunnel barrier height between a bottom of a conduction band of said tunnel barrier layer and a Fermi energy of at least one of said first and second ferromagnetic layers is a discontinuous value in [[the]]a range of 0.2 to 0.5 eV.

- 69. (Currently Amended) The magnetoresistive device according to claim [[67]]68, wherein said ferromagnetic material comprises a single-crystalline (001) of Fe or Fe-based alloy, or a poly-crystalline of Fe or Fe-based alloy in which (001) crystal plane is preferentially oriented.
- 70-71. (Canceled).
- 72. (Currently Amended) A magnetoresistive device, comprising:

 a first ferromagnetic material layer of [[the]]a BCC structure:

a second ferromagnetic material layer of the BCC structure; and a magnesium oxide layer located between said first ferromagnetic material layer and said second ferromagnetic material layer, wherein

said magnesium oxide is a single-crystalline (001) or a poly-crystalline crystalline in which (001) crystal plane is preferentially oriented,[[and]]

wherein said magnesium oxide has oxygen vacancy defects, and wherein said magnesium oxide has a tunnel barrier height in a range of 0.2 to 0.5 eV.

- 73-74. (Canceled).
- 75. (Currently Amended) The magnetoresistive device according to claim [[73]]68, wherein a magnetoresistance ratio of said <u>magnetoresistive</u> device is more than 70 %.
- 76. (Canceled).
- 77. (Currently Amended) A magnetoresistive device having a magnetic tunnel junction structure comprising:
 - a tunnel barrier layer;
 - a first ferromagnetic material layer of a BCC structure formed on a first side of said tunnel barrier layer; and
 - a second ferromagnetic material layer of the BCC structure formed on a second side of said tunnel barrier layer, wherein

said tunnel barrier layer comprises a poly-crystalline MgO in which (001) crystal plane is preferentially oriented, said MgO having oxygen vacancy defects,

wherein said tunnel barrier layer has [[the]]a tunnel barrier height of 0.2 to 0.5 eV, and

wherein a magnetoresistance ratio of said device is more than 70 %, and an output voltage of said device is more than 200 mV at room temperature.

78. (Currently Amended) A magnetoresistive device having a magnetic tunnel junction structure, the magnetoresistive device comprising:

a tunnel barrier layer;

a first ferromagnetic material layer of a BCC structure formed on a first side of said tunnel barrier layer; and

a second ferromagnetic material layer <u>of the BCC structure</u> formed on a second side of said tunnel barrier layer, wherein

said tunnel barrier layer comprises a poly-crystalline magnesium oxide having oxygen vacancy defects in which (001) crystal plane is preferentially oriented,

said tunnel barrier layer has [[the]]a tunnel barrier height of 0.2 to 0.5 eV, and a magnetoresistance ratio of said device is more than 70 %, and an output voltage of said device is more than 200 mV at room temperature.

- 79-83. (Canceled).
- 84. (Currently Amended) The magnetoresistive device according to claim [[83]]68, wherein said first ferromagnetic material layer comprises CoFeB alloy.
- 85-88. (Canceled).
- 89. (Currently Amended) A memory device comprising:
 - a transistor; and
 - a magnetoresistive device comprising a tunnel barrier layer;
 - a first ferromagnetic material layer of a BCC structure formed on a first side of said tunnel barrier layer; and

a second ferromagnetic material layer of the BCC structure formed on a second side of said tunnel barrier layer, wherein

said tunnel barrier layer is formed by a single-crystalline $\{(001)\}$ MgOx (001) (0 < x < 1) or a poly-crystalline MgOx (0 < x < 1) in which (001) crystal plane is preferentially oriented, wherein

[[the]] \underline{a} tunnel barrier height of said tunnel barrier layer is in [[the]] \underline{a} range of 0.2 to 0.5 eV and

said magnetoresistive device is used as a load for said transistor.

90-119. (Canceled).